

NIAGARA COUNTY LEGISLATURE

FROM: Legislators Richard E. Abbott and  
Anthony J. Nemi

DATE: 01/17/23 RESOLUTION # IL-004-23

APPROVED BY  
CO. ATTORNEY

REVIEWED BY  
CO. MANAGER

COMMITTEE ACTION

LEGISLATIVE ACTION

Approved: Ayes \_\_\_\_\_ Abs. \_\_\_\_\_ Noes 0

Rejected: Ayes \_\_\_\_\_ Abs. \_\_\_\_\_ Noes \_\_\_\_\_

Referred: \_\_\_\_\_



ADOPTION OF A LOCAL LAW AMENDING LOCAL LAW NO. 2 FOR THE YEAR 2016  
ESTABLISHING REAL PROPERTY TAX EXEMPTION FOR  
PERSONS WITH DISABILITIES AND LIMITED INCOMES IN ACCORDANCE  
WITH SECTION 459-c OF THE NEW YORK STATE REAL PROPERTY TAX LAW

WHEREAS, Legislators Richard Abbott and Anthony Nemi recommend the adoption of the following Local Law:

A Local Law amending Local Law No. 2 for the year 2016 applicable to the Real Property Tax Exemption for Persons with Disabilities and Limited Incomes in accordance with Section 459-c of the New York State Real Property Tax Law,

WHEREAS, a public hearing was held on the 17<sup>th</sup> day of January, 2023 at 5:50 p.m. in the Legislative Chambers, Courthouse, Lockport, New York, on said Local Law, and

WHEREAS, no one appeared to speak on said Local Law, and

WHEREAS, one amendment(s) was (were) made to said Local Law, now, therefore, be it

RESOLVED, that a Local Law of the County of Niagara, New York amending Local Law No. 2 for the year 2016 applicable to the Real Property Tax Exemption for Persons with Disabilities and Limited Incomes in accordance with Section 459-c of the New York State Real Property Tax Law be enacted by the County Legislature of the County of Niagara, as follows:

1. Real property owned by one or more persons with disabilities, or real property owned by a husband, wife or both, or by siblings, at least one of whom has a disability, and whose income, as hereafter defined, is limited by reason of such disability, shall be exempt from taxation for County purposes to the extent as provided in the following schedule:

Annual Income	More than:	Less than:	\$Change	Exemption %
	\$ 0.00	\$26,200.00		50%
	26,200	27,199.99	+\$1,000	45%
	27,200	28,199.99	+2,000	40%
	28,200	29,199.99	+3,000	35%
	29,200	30,099.99	+3,900	30%
	30,100	30,999.99	+4,800	25%
	31,000	31,899.99	+5,700	20%
	31,900	32,799.99	+6,600	15%
	32,800	33,699.99	+7,500	10%
	33,700	34,600.00	+8,400	5%
	34,600			0%

2. For purposes of this Local Law, the following provisions and definitions shall apply:

a. "Sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

b. A person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who (i) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act, or (ii) is certified to receive Railroad Retirement Disability benefits under the federal railroad Retirement Act, or (iii) has received a certificate from the state commission for the blind and visually handicapped stating that such person is legally blind.

c. An award letter from the Social Security Administration or the Railroad Retirement Board or a certificate from the state commission for the blind and visually handicapped shall be submitted as proof of disability.

3. Any exemption provided by this section shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed; provided, however, that no parcel may receive an exemption for the same municipal tax purpose pursuant to both this section and section four hundred sixty-seven of this title.

4. No exemption shall be granted:

a. if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of thirty-four thousand and six hundred dollars (\$34,600). Income tax year shall mean the twelve month period for which the owner or owners filed a federal income tax return, or if no such return is filed, the calender year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances or monies earned through employment in the federal foster grandparent program and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance. (In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income);

b. unless the property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section;

c. unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving

health-related care as an inpatient of a residential health care facility, as defined in section twenty-eight hundred one of the public health law, provided that any income accruing to that person shall be considered income for purposees of this section only to the extent that is exceeds the amount paid by such person of spouse or sibling of such person for care in the facility.

5.

a. Title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides, and which is represented by his/her share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

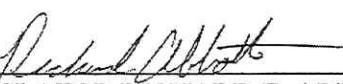
b. That portion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such entire parcel and the buildings thereon owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

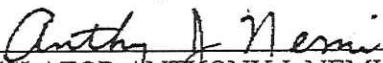
6. Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the state board, and shall be filed in such assessor's office on or before the appropriate taxable status date; provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is first determined to be permanent.

7. At least sixty days prior to the appropriate taxable status date, the assessor shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the exemption to continue to be granted. Failure to mail such application for or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

8. Notwithstanding any other provision of law to the contrary, the provisions of this section shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to subdivision one of this section, were such person or persons the owner or owners of such real property.

9. This Local Law shall take effect March 1, 2023.

  
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LEGISLATOR RICHARD E. ABBOTT

  
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LEGISLATOR ANTHONY J. NEMI